

# **Exhibit 108**

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
MASTER DOCKET 18-MD-2865 (LAK)  
CASE NO. 18-CV-09797

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IN RE: )  
 )  
 )  
CUSTOMS AND TAX ADMINISTRATION OF )  
THE KINGDOM OF DENMARK )  
(SKATTEFORVALTNINGEN) TAX REFUND )  
SCHEME LITIGATION )  
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VIDEO DEPOSITION OF  
ANNE MUNKSGAARD  
Copenhagen, Denmark  
Wednesday, June 9, 2021  
12:02 p.m. (CEST)

Reported by: CHRISTINE MYERLY

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<p>1 academic career?</p> <p>2 A No.</p> <p>3 Q What did you do before you joined</p> <p>4 SKAT professionally?</p> <p>5 A I used my law degree working for</p> <p>6 the City of Copenhagen for the Tax and Register</p> <p>7 Division. I have also -- I have also worked in</p> <p>8 tax-related services for an agricultural advisory</p> <p>9 organization.</p> <p>10 Q And immediately before you joined</p> <p>11 SKAT, were you working for the city?</p> <p>12 A No. First the City of Copenhagen,</p> <p>13 then the agricultural advisory center, then SKAT.</p> <p>14 Q You have been employed by SKAT for</p> <p>15 more than 25 years, right?</p> <p>16 A Yes.</p> <p>17 Q You still are employed by SKAT</p> <p>18 today, right?</p> <p>19 A Yes.</p> <p>20 Q Over the course of your 25 years</p> <p>21 at SKAT, you have held a number of different</p> <p>22 positions?</p> <p>23 A Yes.</p> <p>24 Q Do you mind telling us about them</p> <p>25 over time?</p>	<p>1 A I can give it a go.</p> <p>2 Q Please do.</p> <p>3 A I started in the tax region of</p> <p>4 Horsens as a clerk. Then I became interested in</p> <p>5 going into management, and I was at a pre-management</p> <p>6 level in 2001 -- in 2000, sorry. Then over a period</p> <p>7 of two years, I had various managerial roles in</p> <p>8 Horsens. Then I came to Aarhus and became the</p> <p>9 manager of a secretary for the management.</p> <p>10 Q Was that in 2013?</p> <p>11 A No, 2002.</p> <p>12 From 2003 to 2005, I was acting head of</p> <p>13 section -- head of section for a company group.</p> <p>14 Do you need me to add any more details</p> <p>15 about that?</p> <p>16 Q No. But after you were the head</p> <p>17 of the company group in that early 2000s period,</p> <p>18 what did you do next?</p> <p>19 A So, then I -- in 2005 I became</p> <p>20 head of a section in Horsens, dealing with property</p> <p>21 and cars, as well as collection, bookkeeping and</p> <p>22 administration.</p> <p>23 Q Then what?</p> <p>24 A So from 2009 to 2012 I was a</p> <p>25 deputy tax director for a unit called case center</p>
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<p>1 for individuals, where decisions were made in cases</p> <p>2 regarding individuals.</p> <p>3 Q And just to clarify, when you say</p> <p>4 individuals, you mean individual taxpayers, correct?</p> <p>5 A Yes. A tax-paying citizen.</p> <p>6 Q A tax-paying citizen of Denmark,</p> <p>7 correct?</p> <p>8 A Yes.</p> <p>9 Q Did you deal with foreign</p> <p>10 taxpayers during that time?</p> <p>11 A So, not specifically. It was more</p> <p>12 relating to estates after people who were deceased,</p> <p>13 and also within -- within estates from people who</p> <p>14 were deceased, or within sections -- within a</p> <p>15 section where we would administer a sanction or</p> <p>16 punishment in certain cases, as well as other cases</p> <p>17 involving individuals.</p> <p>18 Q Okay. Is it fair to say that by</p> <p>19 that point you had been promoted within SKAT many</p> <p>20 times?</p> <p>21 A I had gone up two levels as</p> <p>22 regards salary.</p> <p>23 Q And the role that you were</p> <p>24 describing as deputy director of tax between 2009</p> <p>25 and 2012, when did that end?</p>	<p>1 A Around -- I am not quite sure, but</p> <p>2 around early 2012, perhaps. And then for a year I</p> <p>3 became the deputy tax director for the entire area</p> <p>4 of southern Denmark. When I say that, I mean for</p> <p>5 the management secretariat.</p> <p>6 And by '13, I had gone up another level,</p> <p>7 and that made me go up one level so that --</p> <p>8 THE INTERPRETER: I don't know -- I don't</p> <p>9 know how to translate this because it is all vice or</p> <p>10 deputy director, and so from one kind of deputy</p> <p>11 director to the next level of deputy director, which</p> <p>12 is one level up from --</p> <p>13 A It has to do what the way that the</p> <p>14 Danish government pays the officials. So it has to</p> <p>15 do with the level that you are at.</p> <p>16 Q What was your title in 2013?</p> <p>17 A I was deputy director for</p> <p>18 something called business.</p> <p>19 Q At some point did you become</p> <p>20 deputy -- strike that. At some point did you become</p> <p>21 director of an antifraud unit?</p> <p>22 A That was -- I became head of that</p> <p>23 section on July 1st, 2013.</p> <p>24 Q And was that another level up?</p> <p>25 A Same level.</p>

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<p>1 Q Okay. What were your</p> <p>2 responsibilities as director of the antifraud unit?</p> <p>3 A So, from July 1st to October 10th,</p> <p>4 it was dealing with financial crime. My job was to</p> <p>5 split this into two units. So, financial crime had</p> <p>6 grown too big in SKAT, and we had to -- we had had</p> <p>7 some bad cases, so we needed to have better focus on</p> <p>8 ensuring that the legislation was -- that</p> <p>9 legislation was upheld.</p> <p>10 Q So before July 2013, there had</p> <p>11 been multiple instances of tax fraud, is that what</p> <p>12 you are saying?</p> <p>13 A No.</p> <p>14 Q What did you mean when you said</p> <p>15 financial crime had grown too big?</p> <p>16 A I am speaking from an</p> <p>17 organizational point of view.</p> <p>18 Q The -- there were too many</p> <p>19 employees working on financial crime?</p> <p>20 A Yes. They wanted to spread it out</p> <p>21 into standard control units.</p> <p>22 Q Are you familiar with something</p> <p>23 called special control?</p> <p>24 A Yes. That was what I was part of</p> <p>25 building.</p>	<p>1 Q And as director of the antifraud</p> <p>2 unit, were you a part of special control?</p> <p>3 A Yes.</p> <p>4 Q Did you create what is known as</p> <p>5 special control?</p> <p>6 A Yes.</p> <p>7 Q What was the point of creating the</p> <p>8 special control group?</p> <p>9 A It was switching -- specifically</p> <p>10 switching the name from financial crime to special</p> <p>11 control.</p> <p>12 Q In addition to changing the name,</p> <p>13 did you change anything else?</p> <p>14 A So, I can't remember exactly how</p> <p>15 things happened, but we specifically focused on</p> <p>16 legislation and making sure that legislation was not</p> <p>17 violated. If I am to give an example, we prepared</p> <p>18 new control manuals. And we would then teach others</p> <p>19 so that we were certain that they were familiar with</p> <p>20 the tax control legislation; for example, what you</p> <p>21 have as regards right of access, when you go out to</p> <p>22 visit businesses.</p> <p>23 Q How long did you serve as director</p> <p>24 of the antifraud unit at SKAT?</p> <p>25 A It changed along the way up until</p>
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<p>1 2019. On August 1st, 2019, I became vice president</p> <p>2 of -- or vice director -- deputy director, sorry, I</p> <p>3 became deputy director of small and medium-sized</p> <p>4 companies. And that is what I am -- what I am doing</p> <p>5 until this day.</p> <p>6 Q Okay. As the director of the</p> <p>7 antifraud department, did you oversee the work of</p> <p>8 other employees?</p> <p>9 A At a general level. Because at</p> <p>10 that time I had five managers below me.</p> <p>11 Q And how many people were reporting</p> <p>12 to those five managers?</p> <p>13 A Around 20. We were 100 people in</p> <p>14 this unit by then.</p> <p>15 Q And you were in charge of the</p> <p>16 unit, right?</p> <p>17 A Yes, of that -- of those 100</p> <p>18 employees.</p> <p>19 Q To whom did you report?</p> <p>20 A So, at that time I would report to</p> <p>21 a specific efforts director.</p> <p>22 Q What was his or her name?</p> <p>23 A First I had Erling Andersen, and</p> <p>24 then he went to another unit and then for a period</p> <p>25 of time it was Per Jacobsen. Then it became Jim</p>	<p>1 Sørensen, and then by '18, if I remember correctly,</p> <p>2 it was Steen Bechmann -- Steen Bechmann Jansen --</p> <p>3 Jacobsen -- it is embarrassing.</p> <p>4 Q Did those people serve as head of</p> <p>5 SKAT?</p> <p>6 A No. They were part of management.</p> <p>7 So, above them there was another head who also</p> <p>8 changed over time.</p> <p>9 Q Okay. Why did your role change in</p> <p>10 August 2019?</p> <p>11 A I applied for a job, it had to do</p> <p>12 with geography, and I also wanted new challenges. I</p> <p>13 live in Vejle, and preferably I had to go to work in</p> <p>14 Fredensborg or Hoeje Taastrup. Then I was given the</p> <p>15 opportunity to apply for a position where the deputy</p> <p>16 director had -- was located in Horsens.</p> <p>17 And other than that, I was interested in</p> <p>18 general case administration and control, and they do</p> <p>19 much more of those activities.</p> <p>20 MR. WEINSTEIN: Can I just make one</p> <p>21 suggestion, when we're discussing cities or towns</p> <p>22 with Danish names, maybe we can have those spelled</p> <p>23 at the time, because it is going to be difficult to</p> <p>24 go back and figure out.</p> <p>25 THE INTERPRETER: I will spell from now on</p>

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<p>1 question, as I myself have no auditor training or 2 background. 3 Q Would you answer the question if I 4 asked it about the people who worked for SIR? 5 A Sorry. I thought that you were 6 asking about SIR. 7 Q No, I was asking about the 8 national audit office. 9 A Well, as an official authority, 10 you can always have an opinion -- as an official 11 authority you may also have -- you can always have 12 an opinion about whether the evaluations, the 13 assessments that they make, whether it is correct or 14 not. And we are also entitled to respond and add 15 our input to those evaluations. 16 Q Okay. And regardless of your 17 opinion on the recommendations they make, if the 18 auditors make a recommendation, somebody should 19 respond to that, correct? 20 MR. OXFORD: Objection to the form. 21 A Well, yes, that is correct. Yes, 22 that is correct, and this is generally handled at a 23 central level because it often has to do with IT or 24 general guidelines. 25</p>	<p>1 BY MR. DULBERG: 2 Q Understood. And do you think the 3 auditors are good at their jobs? 4 MR. OXFORD: Objection to the form. 5 A Well, that is a bit of -- that 6 question is maybe too general. I think that you 7 will find good and bad people everywhere you go. 8 BY MR. DULBERG: 9 Q You couldn't say in general that 10 you have a high opinion of Rigs or SIR? 11 MR. OXFORD: Objection to form. 12 A I am a loyal civil servant. So I 13 am sure it is fine, the work that they do. 14 BY MR. DULBERG: 15 Q I want to ask you about June 16, 16 2015. 17 THE INTERPRETER: I said it wrong, 18 June 16, 2015. 19 BY MR. DULBERG: 20 Q Yes. Do you remember that day? 21 A Well, I assume that that's because 22 there was a telephone call, whether it was the 16th 23 or the 17th, I assume -- it must have been the 16th. 24 Q You got a phone call from somebody 25 named Michael Amstrup, correct?</p>
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<p>1 A M-I-C-H-A-E-L, last name 2 A-M-S-T-R-U-P. 3 Q Did you know Mr. Amstrup before he 4 called you? 5 A No. 6 Q Do you know how he got your phone 7 number? 8 A As far as I remember he got it 9 from a man called Torben Hjelmstrand, first name 10 T-O-R-B-E-N, last name H-J-E-L-M-S-T-R-A-N-D. 11 Q Who is Mr. Amstrup? 12 A He introduced himself as a lawyer. 13 Q He's a partner at a law firm 14 called Lundgrens, correct? 15 A Yes, that sounds about right. 16 Q Had you heard of Lundgrens at the 17 time? 18 A I don't remember. 19 Q What did Mr. Amstrup tell you? 20 A So, I don't remember the details, 21 but he wanted to report an offense against SKAT. 22 Q He warned you about a fraud, 23 correct? 24 A Yes. 25 Q The fraud related to dividend</p>	<p>1 withholding tax, correct? 2 A Yes. 3 Q At that point in time, June 2015, 4 were you familiar with SKAT's administration of 5 withholding tax? 6 MR. OXFORD: Objection to form. 7 A I was probably aware that there 8 was something called refund of dividend tax, but I 9 was not involved in this. 10 BY MR. DULBERG: 11 Q You weren't familiar with the 12 details of that process at that time, right? 13 A That is correct. 14 Q And you were the head of the 15 antifraud division at that time, true? 16 A Yes. 17 Q You had served in that role for 18 more than two years, right? 19 A Almost two years. 20 Q And nobody had previously 21 identified for you the possibility of fraud with 22 respect to dividend withholding tax reclaims, is 23 that right? 24 A That is correct. We had no cases 25 involving refunds of dividend tax. We only got</p>

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<p>1 cases that were -- that came to us from the outside. 2 Or if it specifically entailed continuous fraud or 3 the VAT carousel fraud. 4 <b>Q</b> What was Mr. Amstrup's tone on the 5 phone call you described? 6 <b>A</b> So, this is almost six years ago, 7 but he would like for us to act upon this. So, of 8 course he was insisting that I took this seriously. 9 <b>Q</b> Did you take it seriously? 10 <b>A</b> I take everything seriously when I 11 am contacted. 12 <b>Q</b> What did you tell him in response? 13 <b>A</b> He asked us whether we were able 14 to involve the Danish police handling financial 15 crime. I said to him that it was not enough for him 16 just to tell me or write to me about this. I think 17 that in all cases people are satisfied that we 18 investigate things properly. We get many reports, 19 and many cases involve spouses or ex-spouses out to 20 create problems for the other, or neighbors who have 21 had some sort of conflict, or one company that is 22 angry at another company. 23 So, we have to look into the matter 24 ourselves. And that is the way that it has always 25 been and there have been special focus on upholding</p>	<p>1 the law in these areas more. 2 <b>Q</b> Okay. This case did not involve 3 spouses, correct? 4 <b>MR. OXFORD:</b> Object to form. 5 <b>A</b> I know nothing about that. 6 <b>Q</b> This case did not involve 7 neighbors, correct? 8 <b>MR. OXFORD:</b> Objection to form. 9 <b>A</b> I do not assume so. 10 <b>BY MR. DULBERG:</b> 11 <b>Q</b> Okay. What did you do after you 12 got off the phone with Mr. Amstrup? 13 <b>A</b> So, I don't remember the exact 14 sequence of events, but I had to find people who 15 knew about this area. So, I don't remember whether 16 it was the same day or a few days later, but at some 17 point I called Rene Frahm Joergensen, first name 18 Rene, R-E-N-E at the end, last name Frahm, 19 F-R-A-H-M, and then second last name Joergensen, 20 J-O-E-R-G-E-N-S-E-N. 21 <b>Q</b> Did you take notes during that 22 phone call? 23 <b>MR. OXFORD:</b> Object to the form. 24 <b>A</b> No. 25</p>
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<p>1 <b>BY MR. DULBERG:</b> 2 <b>Q</b> You mentioned earlier S01K? 3 <b>A</b> Yes. 4 <b>Q</b> Mr. Amstrup wanted you to report 5 to S01K, right? 6 <b>A</b> So, I don't remember the details, 7 but he wanted us -- he wanted for them to become 8 involved. 9 <b>Q</b> Did you ask if he reached out to 10 them directly? 11 <b>A</b> I don't remember any longer, 12 unfortunately. 13 <b>Q</b> Were you surprised by what you 14 heard from Mr. Amstrup? 15 <b>A</b> So, I have a long history in this 16 business and I have heard many things. At the time 17 we had other big cases, so my world did not collapse 18 in any way just because I had one conversation with 19 a lawyer. 20 <b>Q</b> You were not surprised, right? 21 <b>A</b> It wasn't that it sort of got my 22 full and utter attention. 23 <b>Q</b> After the phone call, Mr. Amstrup 24 sent you an e-mail, correct? 25 <b>A</b> Yes.</p>	<p>1 <b>Q</b> Had you given him your e-mail 2 address? 3 <b>A</b> I must have, but I don't remember. 4 But I must have, otherwise how could he send me 5 anything. 6 <b>Q</b> Had you asked him to send you an 7 e-mail? 8 <b>A</b> I would have told him that if we 9 are to move forward with this, we need more 10 information. 11 <b>Q</b> And he provided more information 12 by e-mail, right? 13 <b>A</b> Yes. 14 <b>Q</b> Please turn in your binder to 15 Exhibit 3062. Do you recognize this document? 16 <b>A</b> Yes. 17 <b>Q</b> Is this at the bottom of the first 18 page an e-mail that you received from Mr. Amstrup on 19 the 16th of June 2015? 20 <b>A</b> Yes, that is what it says. 21 <b>Q</b> That is the first e-mail you 22 received from him, correct? 23 <b>A</b> I hope so. I can't say otherwise 24 at this point, but I would say so. 25 <b>Q</b> And in the first sentence he</p>

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<p>1 referred to a suspected fraud involving up to</p> <p>2 500 million krone, correct?</p> <p>3       <b>A</b>       Yes, that is what it says.</p> <p>4       <b>Q</b>       That is a big number, correct?</p> <p>5       <b>A</b>       Yes. But as I said, we had other</p> <p>6 big cases or we always have big cases.</p> <p>7       <b>Q</b>       The e-mail told you that the main</p> <p>8 character was Sanjay Shah, do you see that?</p> <p>9       <b>MR. OXFORD:</b> Objection to form. You can</p> <p>10 answer.</p> <p>11       <b>A</b>       Yes.</p> <p>12 <b>BY MR. DULBERG:</b></p> <p>13       <b>Q</b>       The e-mail identified the names of</p> <p>14 reclaim agents who submitted forms to SKAT</p> <p>15 requesting dividend withholding tax, correct?</p> <p>16       <b>MR. OXFORD:</b> Objection to the form.</p> <p>17       <b>A</b>       Yes.</p> <p>18 <b>BY MR. DULBERG:</b></p> <p>19       <b>Q</b>       What was your reaction to seeing</p> <p>20 this e-mail?</p> <p>21       <b>A</b>       So, as always in my role as a</p> <p>22 manager, my job when I get any e-mails like this is</p> <p>23 to make sure that it goes to the right people who</p> <p>24 are going to handle this.</p> <p>25       <b>Q</b>       You forwarded this message to</p>	<p>1 Christian Ekstrand, Lill Drost and Vagn Larsen, do</p> <p>2 you see that?</p> <p>3       <b>THE INTERPRETER:</b> Sorry.</p> <p>4 <b>BY MR. DULBERG:</b></p> <p>5       <b>Q</b>       And Line Haslev.</p> <p>6       <b>MR. OXFORD:</b> Can you spell those names?</p> <p>7       <b>THE INTERPRETER:</b> Christian Ekstrand is</p> <p>8 C-H-R-I-S-T-I-A-N, last name E-K-S-T-R-A-N-D. Also</p> <p>9 sent to Lill Helene Drost, first name L-I-L-L,</p> <p>10 middle name Helene, H-E-L-E-N-E, last name,</p> <p>11 D-R-O-S-T. And Line Haslev, first name L-I-N-E,</p> <p>12 last name H-A-S-L-E-V. The last one is then Vagn</p> <p>13 Larsen, first name V-A-G-N, last name L-A-R-S-E-N.</p> <p>14 <b>BY MR. DULBERG:</b></p> <p>15       <b>Q</b>       Were those -- sorry, withdrawn.</p> <p>16 Why did you forward this message to those specific</p> <p>17 people?</p> <p>18       <b>A</b>       Because they were the people</p> <p>19 handling -- looking through cases that were sent to</p> <p>20 our unit.</p> <p>21       <b>Q</b>       Okay. You wrote, "We are going to</p> <p>22 follow up on this tomorrow." Do you see that?</p> <p>23       <b>A</b>       Yes.</p> <p>24       <b>Q</b>       Did you follow up on it the next</p> <p>25 day?</p>
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<p>1       <b>A</b>       As far as I remember, we received</p> <p>2 additional material from Mr. Amstrup.</p> <p>3       <b>Q</b>       Did you do anything the next day</p> <p>4 other than receive information from Mr. Amstrup?</p> <p>5       <b>A</b>       So, without making this sound too</p> <p>6 strange, my main function is that of a mailbox in</p> <p>7 these situations.</p> <p>8       <b>Q</b>       So -- okay. And so you received</p> <p>9 additional mail from Mr. Amstrup, right?</p> <p>10       <b>A</b>       Yes. To my recollection, yes.</p> <p>11       <b>Q</b>       If you could turn to the next</p> <p>12 exhibit, which has been marked as 3063. Do you find</p> <p>13 another e-mail from Mr. Amstrup?</p> <p>14       <b>A</b>       Yes.</p> <p>15       <b>Q</b>       And this is the second e-mail in</p> <p>16 two days that you received from Mr. Amstrup, right?</p> <p>17       <b>A</b>       Yes.</p> <p>18       <b>Q</b>       And if you turn to the second</p> <p>19 page, in response to his first e-mail, you had</p> <p>20 informed him, "We are looking into it," do you see</p> <p>21 that?</p> <p>22       <b>A</b>       Yes.</p> <p>23       <b>Q</b>       At that point had you taken any</p> <p>24 steps to look into the alleged fraud that</p> <p>25 Mr. Amstrup had reported?</p>	<p>1       <b>MR. OXFORD:</b> Object to the form. You mean</p> <p>2 at the specific moment she wrote that e-mail?</p> <p>3 <b>BY MR. DULBERG:</b></p> <p>4       <b>Q</b>       You can answer the question.</p> <p>5       <b>THE INTERPRETER:</b> I am unsure whether to</p> <p>6 translate what you said as well.</p> <p>7       <b>MR. OXFORD:</b> You can just translate the</p> <p>8 question.</p> <p>9 <b>BY MR. DULBERG:</b></p> <p>10       <b>Q</b>       The question was, at that point in</p> <p>11 time, had you taken any steps to look into the</p> <p>12 alleged fraud that Mr. Amstrup had reported?</p> <p>13       <b>A</b>       So my role was that of a deputy</p> <p>14 director in charge of a substantial area in various</p> <p>15 cities. So I send it to people who have access to</p> <p>16 our systems. I never process cases myself.</p> <p>17       <b>Q</b>       Understood. At that point in</p> <p>18 time, did you think that other people were working</p> <p>19 to investigate the alleged fraud that had been</p> <p>20 identified by Mr. Amstrup?</p> <p>21       <b>MR. OXFORD:</b> Objection to form.</p> <p>22       <b>A</b>       So are you asking me whether</p> <p>23 others within my unit were investigating?</p> <p>24 <b>BY MR. DULBERG:</b></p> <p>25       <b>Q</b>       Yes.</p>



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<p style="text-align: right;">Page 38</p> <p>1           A       Well, they need to have something</p> <p>2   first. I mean, these are e-mails, then obviously</p> <p>3   they start looking if we have anything.</p> <p>4           Q       Okay. You received the second</p> <p>5   e-mail from Mr. Amstrup on the 17th of June 2015,</p> <p>6   correct?</p> <p>7           THE WITNESS: Yes, it says --</p> <p>8           A       Yes, that is what it says here.</p> <p>9           Q       He provided more information about</p> <p>10   Sanjay Shah, correct?</p> <p>11          A       Yes, that is what I can read from</p> <p>12   this.</p> <p>13          Q       He called it a very special case?</p> <p>14          MR. OXFORD: Objection to form.</p> <p>15   BY MR. DULBERG:</p> <p>16          Q       The last paragraph, first</p> <p>17   sentence.</p> <p>18          A       Well, yes, I am reading that now.</p> <p>19   I didn't give that much thought.</p> <p>20          Q       He told you he had a handwritten</p> <p>21   list of companies that allegedly acted as fictitious</p> <p>22   owners of shares, do you see that?</p> <p>23          A       Yes.</p> <p>24          Q       What was your reaction to</p> <p>25   receiving that information?</p>	<p style="text-align: right;">Page 39</p> <p>1           A       To be honest, I do not read things</p> <p>2   like this in great detail.</p> <p>3           Q       You didn't ask for the list of</p> <p>4   companies, correct?</p> <p>5           A       Well, my role is to distribute</p> <p>6   work to where it needs to go. So a text like this,</p> <p>7   I would typically just skim through. And then I</p> <p>8   will forward this to the person -- the manager in</p> <p>9   charge of this, or maybe certain employees.</p> <p>10          Q       Would you have expected one of</p> <p>11   your employees to ask you to ask Mr. Amstrup for his</p> <p>12   handwritten list of fictitious companies?</p> <p>13          MR. OXFORD: Objection to form.</p> <p>14          A       Well, all I expect is that they do</p> <p>15   what they are supposed to do. I don't know what</p> <p>16   they can find or not find.</p> <p>17   BY MR. DULBERG:</p> <p>18          Q       Okay. You forwarded this message</p> <p>19   to Mr. Ekstrand, Ms. Drost, Ms. Haslev and Ms. Vagn</p> <p>20   Larsen -- a male or female?</p> <p>21          THE INTERPRETER: Male.</p> <p>22   BY MR. DULBERG:</p> <p>23          Q       Mr. Larsen, correct?</p> <p>24          A       Yes.</p> <p>25          Q       Did you ask them to do anything</p>
<p style="text-align: right;">Page 40</p> <p>1   about it?</p> <p>2           A       Well, of course. When I forward</p> <p>3   something like this I expect people to handle it,</p> <p>4   generally speaking.</p> <p>5           Q       Did you reply to Mr. Amstrup?</p> <p>6           A       I don't remember. I usually reply</p> <p>7   when people write to me, but I don't remember.</p> <p>8           Q       All right. Let's go to the next</p> <p>9   exhibit, which is 3064.</p> <p>10          MR. OXFORD: Before we get there, we have</p> <p>11   been going for a little over an hour. Should we</p> <p>12   take a short break?</p> <p>13          MR. DULBERG: Why don't we get through</p> <p>14   this one and then we will take a short break, if</p> <p>15   that works for you?</p> <p>16          MR. OXFORD: If that is okay for the</p> <p>17   witness, yeah, let's do one more.</p> <p>18   BY MR. DULBERG:</p> <p>19          Q       3064, yes. Do you recognize this</p> <p>20   document?</p> <p>21          A       Was that not the one we were</p> <p>22   discussing just a minute ago?</p> <p>23          Q       No. This is now the third e-mail</p> <p>24   from Mr. Amstrup. This one is dated the 18th of</p> <p>25   June 2015.</p>	<p style="text-align: right;">Page 41</p> <p>1           A       This is 67 --</p> <p>2           Q       I'm at 64.</p> <p>3          THE INTERPRETER: Yeah, but 64 was the one</p> <p>4   that we just discussed. This one from the 18th</p> <p>5   is -- sorry. Yes. Right. Sorry.</p> <p>6          MR. DULBERG: That is okay.</p> <p>7   BY MR. DULBERG:</p> <p>8          Q       For the record, Exhibit 3064</p> <p>9   ending in Bates number 411550 contains an e-mail</p> <p>10   from Mr. Amstrup dated the 18th of June 2015, right?</p> <p>11          A       Yes.</p> <p>12          Q       In this e-mail he provided the</p> <p>13   names of the companies he had written down by hand,</p> <p>14   correct?</p> <p>15          MR. OXFORD: Objection to form.</p> <p>16          A       Yes.</p> <p>17   BY MR. DULBERG:</p> <p>18          Q       Did you have any understanding of</p> <p>19   why he kept providing more information each day?</p> <p>20          A       I didn't give it any thought.</p> <p>21          Q       Directly beneath the list of</p> <p>22   companies on the first page of this exhibit, he told</p> <p>23   you that he had even more information about the</p> <p>24   sellers of the shares, correct?</p> <p>25          A       Yes, that is what it says.</p>



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15 (Pages 54 to 57)

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<p>1 It is an e-mail exchange between you and 2 Mr. Sørensen, correct? 3 A Yes. 4 Q And in the middle of the first 5 page, do you see an e-mail from Mr. Sørensen to you 6 from the 10th of August 2015? 7 A Yes. 8 Q He asked if you should give the 9 department a briefing, correct? 10 A Yes. 11 Q Do you know what he meant by "the 12 department"? 13 A That is the department of the 14 Danish Ministry of Tax. 15 Q The entire Ministry of Tax? 16 MR. OXFORD: Object to form. 17 A Yes. There may be around 200 18 employees in the department. 19 Q You responded to suggest that yes, 20 the department should be briefed, correct? 21 A My answer is yes, we probably 22 should. 23 Q What had changed — strike that. 24 To that point, the department had not been briefed 25 about this possible fraud, correct?</p>	<p>1 A So, I need to be careful — 2 mindful not to speak on behalf about this. I had 3 informed Jim about the report that I had received. 4 So, I don't know. 5 Q Okay. Had anything changed 6 between June and August that warranted briefing the 7 entire department? 8 MR. OXFORD: Objection to the form. 9 A Again, I don't know whether to 10 inform the entire department or not, but we had 11 received a report late July, I can't remember from 12 what authority it was, but from the UK. 13 BY MR. DULBERG: 14 Q Another report of potential fraud 15 with respect to dividend withholding tax reclaims, 16 right? 17 A Yes, correct. But this time we 18 got it from an official authority called a national 19 something or other, I can't remember the name. 20 Q Is it fair to say you took the 21 report from the UK more seriously than the previous 22 report? 23 MR. OXFORD: Object to the form. 24 A Again, I was on holiday when we 25 received the second report, but as I said initially,</p>
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<p>1 whenever there is a case we need to be — we need to 2 substantiate the case that we have made regardless 3 of who made the reports to us, whether it is from a 4 national authority or not, but of course the more 5 reports that we get from external sources, the more 6 we are able to look within our own systems as well 7 as look for information elsewhere. 8 Q Had you substantiated the case at 9 the time when SKAT stopped paying reclaims? 10 MR. OXFORD: Objection to form. 11 A We hadn't substantiated anything 12 at that time. 13 BY MR. DULBERG: 14 Q If you can turn to Exhibit 3303, 15 do you find an e-mail you, in the middle of the 16 page, sent Jim Sørensen on August 12, 2015? 17 A Yes. 18 Q And in the last paragraph, you 19 noted there were two independent sources of 20 evidence, so there was probably something about the 21 talk, right? 22 A Correct. 23 Q You wrote, "We are going to work," 24 correct? 25 A So, not we are going to work, but</p>	<p>1 more that we will keep working on this. Just to 2 make sure that it is clear, we have — when we have 3 a control case, we need to be able to substantiate 4 this. We cannot just willy nilly send out claims to 5 businesses, we need to be able to document the basis 6 of our claim. And we didn't have that at the time. 7 Q Okay. Despite not having 8 documentation to support to your claim in 9 August 2015, SKAT still stopped paying reclaim 10 applications at that time, right? 11 MR. OXFORD: Objection to form. 12 A Correct. 13 BY MR. DULBERG: 14 Q Okay. And after — withdrawn. 15 After SKAT stopped paying dividend withholding tax 16 reclaims, there was pressure on SKAT to resume 17 making those payments, right? 18 MR. OXFORD: Objection to form. 19 A So, I don't remember specifically, 20 because I was in special control and we did not 21 handle payments of dividend tax refund. So there 22 might have been discussions whether or not to 23 maintain the stop or not, but that was not something 24 that I was directly involved in. 25</p>